



MISSOURI DEPARTMENT OF REVENUE
ADOPTION TAX CREDIT CLAIM

FORM
ATC
(REV. 10-2004)

DLN

FOR CALENDAR YEAR 20 OR OTHER TAX YEAR BEGINNING 20 , ENDING 20

PART A — ADOPTED SPECIAL NEEDS CHILD INFORMATION

ADOPTIVE FATHER'S NAME		SOCIAL SECURITY NUMBER		TAX TYPE	
ADOPTIVE MOTHER'S NAME		SOCIAL SECURITY NUMBER		<input type="checkbox"/> Individual <input type="checkbox"/> Corporation	
ADDRESS		CITY, STATE, AND ZIP CODE		<input type="checkbox"/> Non-Profit <input type="checkbox"/> Other _____	
NAME OF ADOPTED CHILD					
SOCIAL SECURITY NUMBER OF CHILD, IF AVAILABLE		AGE OF CHILD	BIRTHDATE OF CHILD	DATE CHILD WAS PLACED	DATE ADOPTION BECAME FINAL

1) Was the child a resident of Missouri prior to assignment? YES ☐ NO ☐

2) Did the adoptive parents have legal custody prior to the assignment? YES ☐ NO ☐

3) List the identity of any other state or federal program utilized for the adoption of a special needs child. _____

If the "special needs child" was 18 years of age or over on the date the adoption was final, you must attach a statement from the child's physician indicating that the child has a medical condition or handicap that limits the child's ability to live independently of the adoptive parents.

☐ Check here if you have attached a statement from the child's physician.

PART B — EMPLOYER INFORMATION (IF CLAIMING CREDIT)

NAME OF EMPLOYER	STANDARD INDUSTRY CODE (SIC)	PHONE NUMBER
ADDRESS	FEDERAL ID NUMBER (FEIN)	MISSOURI IDENTIFICATION NUMBER (MITS)

PART C — NONRECURRING ADOPTION EXPENSE

(Do not include any amount that is an allowable tax deduction or credit under any other provision of federal, state, or local law (or) any amount that was paid from funds received from any federal, state or local program.)		PAID BY ADOPTIVE PARENT(S)		PAID BY EMPLOYER
1. ADOPTION FEES	1		1	
2. COURT COSTS	2		2	
3. ATTORNEY FEES	3		3	
4. OTHER DIRECTLY RELATED EXPENSES	4		4	
5. TOTAL NONRECURRING ADOPTION EXPENSES NOT TO EXCEED \$10,000	5		5	

PART D — VERIFICATION THAT NONRECURRING EXPENSES WILL NOT BE REIMBURSED

Must be signed by the Missouri Department of Social Services, Children's Division. I hereby certify, to the Department of Revenue, that the adoption expenses itemized in Part C of this schedule have not and will not be reimbursed and paid from funds available from the state of Missouri.

AUTHORIZED SIGNATURE	TITLE	CHILDREN'S DIVISION COUNTY OFFICE	DATE
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PART E — VERIFICATION OF "SPECIAL NEEDS CHILD"

(To verify that the adopted child has met the necessary criteria and is determined a "special needs child" any other document may be attached to this form if it reflects the same information as in Part A.) I certify that the adopted child meets the necessary criteria and is determined to be a "special needs child" pursuant to Section 135.326, RSMo.

(Part E may be used by: (1) The Department of Social Services, Children's Division, or (2) A child placing agency licensed by the state of Missouri, or (3) A court of competent jurisdiction.)

AUTHORIZED SIGNATURE	DATE OF CERTIFICATION	OFFICE OF
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Under penalties of perjury, I declare that I have examined the above information, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

ADOPTIVE FATHER'S SIGNATURE	DATE
ADOPTIVE MOTHER'S SIGNATURE	DATE

NAME OF AGENT OR CONTACT	ADDRESS	PHONE NUMBER
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INSTRUCTIONS

Adoption Tax Credit: Individuals and business entities may claim a tax credit for their total nonrecurring adoption expenses. Missouri residents may claim up to \$10,000 per child. The full credit may be claimed when the adoption is final, or a claim for 50 percent of the credit may be made when the child is placed in the home and the remaining 50 percent may be claimed when the adoption is final.

The credit is non-refundable and limited to the tax liability. The credit is available for a total of five consecutive years. The five year period begins when the credit is first taken or the adoption is final, whichever occurs first.

The cumulative amount of adoption tax credits claimed cannot exceed the limit established in Section 135.327, RSMo.

Line-by-Line Instructions:

Part A

Enter the adopted special needs child information and provide answers to the questions by checking each appropriate box.

Part B

Enter the employer information if they have provided funds toward the adoption and are claiming a portion of the credit.

Part C

Enter the nonrecurring adoption expenses incurred by the adoptive parents or the employer (up to \$10,000). Nonrecurring adoption expenses include: reasonable and necessary adoption fees, court costs, attorney fees, and other expenses which are directly related to the adoption of a special needs child and are not incurred in violation of federal, state, or local laws. Section 135.815, RSMo, requires the department to reduce the credit by any income, sales, use, or insurance tax delinquency including interest and penalties.

Part D

Completed by the Department of Social Services, Children's Division certifying the adoption expenses in Part C will not be reimbursed from funds available under any federal, state, or local programs. If credit is claimed upon placement of the child, this certification will be completed at that time and does not need to

be completed again when the adoption is final and the remainder of the credit is claimed.

Part E

Must be completed by the agency certifying the child meets the criteria as a special needs child. If the credit is claimed upon placement of the child, this certification will be completed at that time and does not need to be completed again when the adoption is final and the remainder of the credit is claimed.

Special Needs Child: A child for whom it has been determined by the Department of Social Services, Children's Division, a child-placing agency licensed by the state, or a court of competent jurisdiction to be a child who has a specific factor or condition such as ethnic background, age, membership in a minority or sibling group, medical condition or handicap because of which it is reasonable to conclude that such child cannot be easily placed with adoptive parents.

To Claim the Adoption Tax Credit: Attach Form ATC and Form MO-TC to the tax return the first year the adoption tax credit is claimed. If you have already completed a Form MO-ATC, check to see if the Form MO-ATC you completed includes questions 1 and 2 in Part A. If it does not, you will need to complete questions 1 and 2 on the revised Form MO-ATC, sign, and attach it, your original Form MO-ATC, and your Form MO-TC to your return. (The remaining four years the credit is claimed only attach Form MO-TC.)

If electing to file for 50 percent of the credit at the time of placement or when adoption is finalized, attach Form ATC to Form MO-TC and the tax return.

When first claiming the credit as the result of a sale or assignment, attach a statement signed by the seller including the names, addresses, and social security numbers of the buyer and seller, the date the credit was sold, the amount of the tax credit sold, and a copy of the original Form ATC completed by the adoptive parents.

If you require additional information, you may call the Missouri Department of Revenue at (573) 526-8733 or (573) 751-5748 or e-mail taxcredit@dor.mo.gov.